



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WINDSOR SANITARY DISTRICT NO. 1

Principal Office: 6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KENNETH C. WOMACK of
(Person responsible for accounts)

_____, WINDSOR SANITARY DISTRICT NO. 1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/29/1999
(Date)

UTILITY PRESIDENT

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WINDSOR SANITARY DISTRICT NO. 1**Utility Address:** 6716 PARK ST

P.O. BOX 473

WINDSOR, WI 53598

When was utility organized? 11/11/1961**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR KENNETH WOMACK**Title:** PRESIDENT**Office Address:**

6716 PARK ST

P.O. BOX 473

WINDSOR, WI 53598

Telephone: (608) 846 - 5464**Fax Number:** (608) 846 - 7998**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR DENNIS W. HANSON CPA**Title:****Office Address:** DENNIS W. HANSON, CPA

207 SOUTH ST

DEFOREST, WI 53532

Telephone: (608) 846 - 9558**Fax Number:****E-mail Address:** werwe@msn.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR DENNIS W. HANSON CPA**Title:****Office Address:** DENNIS W. HANSON, CPA

207 SOUTH ST

DEFOREST, WI 53532

Telephone: (608) 846 - 9558**Fax Number:****E-mail Address:** werwe@msn.com**Date of most recent audit report:** 12/15/1998**Period covered by most recent audit:** YEAR 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JEFFERY BARTOSIAK**Title:** UTILITY MANAGER-OPERATOR**Office Address:**

6716 PARK ST

P.O. BOX 473

WINDSOR, WI 53598

Telephone: (608) 846 - 5464**Fax Number:** (608) 846 - 7998**E-mail Address:**

Name of utility commission/committee: WINDSOR SANITARY DISTRICT NO. 1 COMMISSION

Names of members of utility commission/committee:

MR MERLIN DORMAN, COMMISSIONER

MR WAYNE HAMMOND, CLERK

MR KENNETH WOMACK, PRESIDENT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	157,563	150,488	1
Operating Expenses:			
Operation and Maintenance Expense (401)	80,473	92,467	2
Depreciation Expense (403)	31,954	28,054	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,666	2,429	5
Total Operating Expenses	115,093	122,950	
Net Operating Income	42,470	27,538	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	42,470	27,538	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	43,080	37,555	9
Miscellaneous Nonoperating Income (421)	25,604	10,482	10
Total Other Income	68,684	48,037	
Total Income	111,154	75,575	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	620	540	12
Total Miscellaneous Income Deductions	620	540	
Income Before Interest Charges	110,534	75,035	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,959	11,351	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	328	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	9,959	11,679	
Net Income	100,575	63,356	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	666,219	603,344	19
Balance Transferred from Income (433)	100,575	63,356	20
Miscellaneous Credits to Surplus (434)	10,477	6,633	21
Miscellaneous Debits to Surplus--Debit (435)	394	7,114	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	776,877	666,219	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Earnings on Invested Funds	39,074	4
Interest Charges on Special Funds	4,006	5
Total (Acct. 419):	43,080	
Miscellaneous Nonoperating Income (421):		
Non-Regulated Sewer Operating Income	24,690	6
Tax exempt entity payment in lieu of taxes	605	7
Miscellaneous	309	8
Total (Acct. 421):	25,604	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
Private Well Abandonment Expense	620	10
Total (Acct. 426):	620	
Miscellaneous Credits to Surplus (434):		
Bank Loan Interest Paid by Municipality	9,687	11
Adjust Due From Municipality Account Balance	790	12
Total (Acct. 434):	10,477	
Miscellaneous Debits to Surplus (435):		
Write off public fire protection adjustment	394	13
Total (Acct. 435)--Debit:	394	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		15
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	157,563	0	0	0	157,563	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
None					0	6
Revenues subject to Wisconsin Remainder Assessment	157,563	0	0	0	157,563	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,084,984	1,772,104	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	320,034	287,333	2
Net Utility Plant	1,764,950	1,484,771	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,581,605	1,446,144	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	151,861	135,700	4
Net Nonutility Property	1,429,744	1,310,444	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	32,918	31,270	7
Total Other Property and Investments	1,462,662	1,341,714	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	33,021	53,718	8
Temporary Cash Investments (132)	775,559	519,843	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	24,717	23,381	11
Other Accounts Receivable (143)	93,071	106,307	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	84,824	79,143	14
Materials and Supplies (150)	12,273	11,769	15
Prepayments (165)	7,855	5,861	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,031,320	800,022	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	47,528	22,262	20
Total Deferred Debits	47,528	22,262	
Total Assets and Other Debits	4,306,460	3,648,769	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	756,872	494,246	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	776,877	666,219	23
Total Proprietary Capital	1,533,749	1,160,465	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	154,000	176,000	26
Total Long-Term Debt	154,000	176,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	19,859	17,283	28
Payables to Municipality (233)	121,474	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	7,723	8,826	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	149,056	26,109	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	78,680	47,830	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	78,680	47,830	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,390,975	2,238,365	38
Total Liabilities and Other Credits	4,306,460	3,648,769	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,084,984	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,084,984	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	320,034	0	0	0	9
Total Accumulated Provision	320,034	0	0	0	
Net Utility Plant	1,764,950	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	287,333				287,333	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,954				31,954	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	973				973	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	32,927	0	0	0	32,927	13
Debits during year						14
Book cost of plant retired	226				226	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	226	0	0	0	226	19
Balance End of Year	320,034	0	0	0	320,034	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.73%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,446,144	135,461		1,581,605	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,446,144	135,461	0	1,581,605	
Less accum. prov. depr. & amort. (122)	135,700	16,161		151,861	3
Net Nonutility Property	1,310,444	119,300	0	1,429,744	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	12,273	11,769	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	12,273	11,769	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	494,246	1
Changes during year (explain):		
Bank loan principal paid by municipality	22,000	2
Water main project funded by municipality	240,626	3
Balance end of year	756,872	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Bank Loan	03/14/1995	03/14/2005	6.00%	154,000	1
Total for Account 224				154,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,666	2
Charged electric department expense		3
Charged sewer department expense	2,420	4
Other (explain):		
NONE		5
Total Accruals and other credits	5,086	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,841	7
PSC Remainder Assessment	245	8
Other (explain):		
NONE		9
Total payments and other debits	5,086	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Bank Loan	8,826	9,959	11,062	7,723	3
Subtotal	8,826	9,959	11,062	7,723	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	8,826	9,959	11,062	7,723	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,046,479	0	0	1,191,886	0	2,238,365	1
Add credits during year:							
For Services	13,629			4,416		18,045	2
For Mains	87,793			40,092		127,885	3
Other (specify):							
HYDRANTS	5,150					5,150	4
SEWER OWNED METERS				1,530		1,530	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,153,051	0	0	1,237,924	0	2,390,975	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Sewer Pumping Equipment Replacement Fund	32,918	3
Total (Acct. 125):	32,918	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	24,717	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
None		8
Total (Acct. 142):	24,717	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	43,413	9
Merchandising, jobbing and contract work		10
Other (specify):		
Assessment Receivable - Clack Project	49,658	11
Total (Acct. 143):	93,071	
Receivables from Municipality (145):		
Tax Roll Items	84,824	12
Total (Acct. 145):	84,824	
Prepayments (165):		
Insurance	7,855	13
Total (Acct. 165):	7,855	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Projects in Progress	47,528	15
Total (Acct. 183):	47,528	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
Due town for main project	121,474	16
Total (Acct. 233):	121,474	
Other Deferred Credits (253):		
None		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,928,544	0	0	0	1,928,544	1
Materials and Supplies	12,021	0	0	0	12,021	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	303,683	0	0	0	303,683	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,099,765	0	0	0	1,099,765	6
Other (specify):					0	7
Average Net Rate Base	537,117	0	0	0	537,117	
Net Operating Income	42,470	0	0	0	42,470	8
Net Operating Income as a percent of						
Average Net Rate Base	7.91%	N/A	N/A	N/A	7.91%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	625,559	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	721,548	3
Other (Specify):		4
Total Average Proprietary Capital	1,347,107	
Net Income		
Net Income	100,575	5
Percent Return on Proprietary Capital	7.47%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

Mains and services installed as part of developer financed projects. 16" water main installed with financing by utility and Town of Windsor.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Accountant's Compilation Report

I have compiled the accompanying prescribed Municipal Utility Annual Report of the Windsor Sanitary District No. 1 for the year 1998. Nonfinancial statistical information was prepared by management.

My compilation was limited to presenting, in a form prescribed by the Wisconsin Public Service Commission, information that is the representation of management.

I have not audited nor reviewed the accompanying Report, and do not express an opinion or any other form of assurance on it.

The Municipal Utility Annual Report is presented in compliance with the requirements of the Wisconsin Public Service Commission. These requirements differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences

Dennis W. Hanson
Certified Public Accountant
DeForest Wisconsin
March 29, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 26, 1999

Mr. Kenneth Womack, President
Windsor Sanitary District Number 1
6716 Park Street
P.O. Box 473
Windsor, WI 53598-0473

1998 Analytical Review DWCCA-6570-PJL

Dear Mr. Womack:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

Please provide detail for the \$47,528 reported as Projects in Progress in Account 183, Other Deferred Debits in the Balance Sheet End-Of-Year Account Balances schedule on page F-18.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\2 26 1999 rev letters.doc

Response received 6/15/99.
See correspondence file for list of 13 items.
Review closed.
PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	151,579	1
Total Sales of Water	151,579	
Other Operating Revenues		
Forfeited Discounts (470)	478	2
Other Water Revenues (474)	5,506	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,984	
Total Operating Revenues	157,563	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	50,369	5
General Operating Expenses (680-690)	30,104	6
Total Operation and Maintenance Expenses	80,473	
Other Operating Expenses		
Depreciation Expense (403)	31,954	7
Amortization Expense (404)		8
Taxes (408)	2,666	9
Total Other Operating Expenses	34,620	
Total Operating Expenses	115,093	
NET OPERATING INCOME	42,470	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	28	28	845	1
Commercial	5	5	129	2
Industrial				3
Total Unmetered Sales to General Customers (460)	33	33	974	
Metered Sales to General Customers (461)				
Residential	615	43,377	70,937	4
Commercial	51	11,056	13,537	5
Industrial	5	5,973	4,552	6
Total Metered Sales to General Customers (461)	671	60,406	89,026	
Private Fire Protection Service (462)	8		8,210	7
Public Fire Protection Service (463)	1		52,394	8
Other Sales to Public Authorities (464)	3	877	975	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	716	61,316	151,579	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	52,394	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	52,394	
Forfeited Discounts (470):		
Customer late payment charges	478	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	478	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,753	7
Other (specify):		
Standby Charges	2,304	8
Miscellaneous	1,449	9
Total Other Water Revenues (474)	5,506	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	23,316	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,267	3
Chemicals (630)	2,370	4
Supplies and Expenses (640)	3,787	5
Repairs of Water Plant (650)	15,672	6
Transportation Expenses (660)	957	7
Total Plant Operation and Maintenance Expenses	50,369	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,944	8
Office Supplies and Expenses (681)	4,265	9
Outside Services Employed (682)	10,070	10
Insurance Expense (684)	3,994	11
Employees Pensions and Benefits (686)	6,220	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	611	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	30,104	
Total Operation and Maintenance Expenses	80,473	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security	Payroll Percentage	2,421	3
PSC Remainder Assessment	Regulated Revenue Percentage	245	4
Other (specify): NONE	NONE		5
Total tax expense		2,666	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,003		4
Structures and Improvements (311)	24,236		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	27,239	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	23,503		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	37,746		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	12,543		20
Total Pumping Plant	73,792	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,617		23
Total Water Treatment Plant	3,617	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	19,857		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,003	4
Structures and Improvements (311)			24,236	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	27,239	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			23,503	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			37,746	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			12,543	20
Total Pumping Plant	0	0	73,792	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,617	23
Total Water Treatment Plant	0	0	3,617	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			19,857	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	275,224		26
Transmission and Distribution Mains (343)	976,242	268,115	27
Fire Mains (344)	1,985		28
Services (345)	163,308	13,629	29
Meters (346)	55,360	502	30
Hydrants (348)	130,616	27,494	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,622,592	309,740	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	12,698		34
Office Furniture and Equipment (372)	2,323		35
Computer Equipment (372.1)	5,270		36
Transportation Equipment (373)	14,054	3,366	37
Other General Equipment (379)	10,519		38
Other Tangible Property (390)	0		39
Total General Plant	44,864	3,366	
Total utility plant in service directly assignable	1,772,104	313,106	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,772,104	313,106	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			275,224	26
Transmission and Distribution Mains (343)			1,244,357	27
Fire Mains (344)			1,985	28
Services (345)	226		176,711	29
Meters (346)			55,862	30
Hydrants (348)			158,110	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	226	0	1,932,106	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			12,698	34
Office Furniture and Equipment (372)			2,323	35
Computer Equipment (372.1)			5,270	36
Transportation Equipment (373)			17,420	37
Other General Equipment (379)			10,519	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	48,230	
Total utility plant in service directly assignable	226	0	2,084,984	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	226	0	2,084,984	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,163	5,163	1
February			4,486	4,486	2
March			5,019	5,019	3
April			4,904	4,904	4
May			5,693	5,693	5
June			7,161	7,161	6
July			7,295	7,295	7
August			6,538	6,538	8
September			6,638	6,638	9
October			5,555	5,555	10
November			5,176	5,176	11
December			5,387	5,387	12
Total for year	0	0	69,015	69,015	
Less: Measured or estimated water used in main flushing and water treatment during year				405	13
Less: Other utility use				2,272	14
Other utility use explanation:					15
Taking tower off line for repairs.					
Water pumped into distribution system				66,338	16
Less: Water sold				61,316	17
Losses and unaccounted for				5,022	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,183	21
Date of maximum: 6/23/1998					22
Cause of maximum:					23
Tower off line for repairs.					
Minimum gallons pumped by all methods in any one day during reporting year				114	24
Date of minimum: 1/24/1998					25
Total KWH used for pumping for the year				70,899	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
6715 PARK ST, WINDSOR WI	1	400	18	740,160	Yes	1
6604 LAKE RD, WINDSOR WI	2	555	18	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 1	WELL NO.2		1
Location	6715 PARK ST	6604 LAKE RD		2
Purpose	P	P		3
Destination	D	T		4
Pump Manufacturer	FAIRBANKS MORSE	LAYNE		5
Year Installed	1961	1975		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	490		8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	GENERAL ELECTRIC		9
Year Installed	1969	1975		10
Type	NATURAL GAS	ELECTRIC		11
Horsepower	30	40		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER NO. 1 (WELL NO. 1)	TOWER NO.1 (WELL NO.2)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1987	1987	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	150	150	10
			11
Total capacity in gallons	300,000	300,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	0.7050	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	17,387	0	0	0	17,387
M	S	6.000	10	0	0	0	10
M	D	8.000	31,629	0	0	0	31,629
P	D	8.000	355	0	0	0	355
M	D	10.000	2,552	0	0	0	2,552
P	D	10.000	521	0	0	0	521
M	D	12.000	1,175	0	0	0	1,175
P	D	12.000	5,416	0	0	0	5,416
Total Within Municipality			59,045	0	0	0	59,045
M	S	10.000	348	0	0	0	348
M	S	12.000	319	0	0	0	319
M	D	16.000	670	2,207	0	0	2,877
M	T	16.000	0	4,704			4,704
Total Outside of Municipality			1,337	6,911	0	0	8,248
Total Utility			60,382	6,911	0	0	67,293

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	3	0	0	0	3		1
M	0.750	470	0	0	0	470	2	2
M	1.000	180	0	0	0	180	50	3
M	1.250	3	0	0	0	3		4
M	1.500	14	0	0	0	14		5
M	2.000	9	0	0	0	9		6
M	4.000	1	0	1	0	0		7
P	6.000	24	0	0	0	24		8
M	6.000	2	5	0	0	7	1	9
P	8.000	7	0	0	0	7		10
M	8.000	6	0	0	0	6		11
P	10.000	2	0	0	0	2		12
M	10.000		4			4		13
Total Utility		721	9	1	0	729	53	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	692	0	0	(2)	690	98	1
1.000	19	2	0	(1)	20	1	2
1.500	9	0	0	0	9	2	3
2.000	9	1	0	1	11	3	4
3.000	1	1	0	0	2	1	5
4.000	1	0	0	0	1	0	6
6.000	1	0	0	0	1	1	7
Total:	732	4	0	(2)	734	106	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	574	29	1	1	1	84	690	1
1.000	9	10	0	0	0	1	20	2
1.500	2	3	1	1	0	2	9	3
2.000	1	5	4	0	0	1	11	4
3.000	0	2	0	0	0	0	2	5
4.000	0	1	0	0	0	0	1	6
6.000	0	1	0	0	0	0	1	7
Total:	586	51	6	2	1	88	734	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	125	11			136	2
Total Fire Hydrants	125	11	0	0	136	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	272
Number of distribution system valves end of year:	233
Number of distribution valves operated during year:	233

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct 650 Repairs: Decrease due to decrease in repairs
Acct 682 Outside Servces: Decrease due to less usage

Water Mains (Page W-15)

MAIN FINANCING:
2207' OF 16" DISTRIBUTION MAIN FINANCED BY DEVELOPER.
4704' OF 16" TRANSMISSION MAIN FINANCED BY:
A. \$50,000 BY UTILITY
B. \$50,000 BY TOWN OF WINDSOR
C. REMAINER FINANCED BY TOWN OF WINDSOR, WHICH WILL DEFER ASSESSMENTS
AGAINST PROPERTY OWNERS UNTIL DEVELOPMENT OCCURS REQUIRING USE OF MAIN.

Water Services (Page W-16)

SERVICES FINANCED BY DEVELOPERS.

Meters (Page W-17)

Adjustment: Inventory record adjustment
